

General Fund

	Adopted FY24 Budget	FY 24 YTD (as of 8/30/24)	FY25 Budget
4000 Taxes-Current	158,000.00	152,104.59	161,000.00
4110 Taxes-Delinquent	3,700.00	2,337.96	3,700.00
4120 Penalties and Interest	1,600.00	416.52	1,600.00
4140 Permits	10,000.00	28,590.42	10,000.00
4160 Other Revenue	500.00	8,081.06	2,000.00
4160.1 Insurance Claim	-	40,324.78	0.00
4165 Misc Grant Revenue	0.00	74,439.00	0.00
4180 Garbage	135,000.00	112,742.53	135,000.00
4190 Franchise Tax Revenue	43,000.00	44,121.32	45,000.00
4200 Sales Tax-Garbage	7,700.00	6,943.68	7,700.00
4210 1% Sales Tax Revenue	72,000.00	86,453.37	82,000.00
4230 Library	1,800.00	1,589.00	1,800.00
4240 Interest	515.00	625.82	5,000.00
4255 Transfer from Water Fund	18,000.00	69,427.10	18,000.00
4270 Transfer from Municipal Court Fund	38,000.00	10,357.65	0.00
Total General City Income	487,815.00	638,554.80	472,800.00
Police Department Income			
4162 Police School Fund	565.00	1,437.18	565.00
4163 Donations	8,263.00	3,500.00	11,763.00
4260 Prior Year Police Training	903.00	0.00	903.00
Total Police Department Income	9,731.00	4,937.18	13,231.00
Total Income	497,546.00	643,491.98	486,031.00
Expense			
Fire Department Expense			
6700 Fire Department Insurance	5,813.00	6,099.37	5,765.00
6701 Fire Station Utility	3,000.00	2,945.16	3,000.00
6703 Fire Pumper Maintenance	600.00	9.50	10.00
Total Fire Department Expense	9,413.00	9,054.03	8,775.00
General City Expense			
6100 Office Expense	4,500.00	6,262.18	4,500.00
6101 Building Maintenance	5,000.00	32,560.00	5,000.00
6102 Dues	1,000.00	2,229.00	1,400.00
6103 Workshops and Schools	3,000.00	3,536.27	2,000.00
6104 Advertising	750.00	1,150.00	750.00

General Fund

	Adopted FY24 Budget	FY 24 YTD (as of 8/30/24)	FY25 Budget
6105 Liability and Property Insurance	5,736.00	8,376.62	10,032.00
6106 TML Workman's Comp	2,705.00	2,067.00	3,143.00
6107 Admin Employees' Insurance	11,728.00	16,940.82	12,605.00
6108 Postage	1,000.00	237.28	500.00
6115 Utility-Office	2,600.00	5,828.57	7,000.00
6116 Office Phone Expense	4,500.00	5,765.45	5,430.00
6117 Professional Services	11,000.00	20,026.91	13,000.00
6119 Auditor	7,800.00	19,750.00	12,500.00
6121 Attorney Fees	1,000.00	300.00	1,000.00
6122 Election Expense	1,500.00	1,684.78	1,700.00
6123 Code Enforcement	10,000.00	26,847.50	10,000.00
6124 Miscellaneous and Petty Cash	250.00	212.33	250.00
6125 Appraisal District	2,558.00	3,159.00	3,159.00
6126 Printing	500.00	190.44	0.00
6130 Navarro Co. Tax Office	240.00		0.00
6132 City Vehicle Expense		20,825.32	
6180 Garbage Expense	116,800.00	111,830.88	116,800.00
6181 POV Mileage	100.00	0.00	0.00
6200 Garbage Sales Tax	9,000.00	6,840.00	9,000.00
6520 Contract Labor	5,100.00	13,016.50	5,100.00
6521 Employee Incentives	0.00	0.00	2,100.00
6522 Employee Longevity	50.00	1,175.00	50.00
6707 Employee Life Insurance	174.00	154.10	174.00
6708 Library	1,800.00	1,588.00	1,800.00
Total General City Expense	210,391.00	311,553.93	228,993.00
Parks and Recreation			
6301 Park Maintenance	3,000.00	4,901.19	2,000.00
6302 Park-Utility	600.00	407.61	600.00
6303 Park-Tennis Court Resurfacing			
Total Parks and Recreation	3,600.00	5,308.80	2,600.00

General Fund

	Adopted FY24 Budget	FY 24 YTD (as of 8/30/24)	FY25 Budget
Police Department Expense			
6552 Police Payroll Expenses			
6552.1 Police Salary	52,000.00	2,270.00	39,000.00
6552.4 Police Bonus	600.00	300.00	600.00
6552.6 Police Chief Salary	26,676.00	23,712.05	26,676.00
Total 6552 Police Payroll Expense	79,276.00	26,282.05	66,276.00
6600 Police Miscellaneous	250.00	172.79	250.00
6606 Wireless Phone Expense	1,416.00	1,978.71	2,200.00
6609 Police Equipment	33,000.00	4,584.36	3,000.00
6610 Police Car Maintenance	3,000.00	946.12	1,500.00
6611 Police Gas	6,000.00	2,152.35	3,000.00
6612 Police-Workshop/School	1,468.00	362.88	1,468.00
6613 Police Health Insurance	11,728.00	0.00	11,728.00
6615 Law Enforcement Insurance	1,224.00	1,224.00	4,939.00
6616 Investigation Expense	200.00	0.00	0.00
6619 Police Car Purchase		84,237.98	
6621 Police Dues/Memberships	150.00	912.85	800.00
Total Police Department Expense	137,712.00	122,854.09	95,161.00
Street Expense			
6900 Utility-Street Lights	19,000.00	13,315.99	14,000.00
6910 Street Maintenance	83,000.00	21,121.10	83,000.00
Total Street Expense	102,000.00	34,437.09	97,000.00
6550 Payroll			
6160 Payroll Expense	210.00	2,013.25	240.00
6551 Admin Payroll Expense			
6551 Admin Payroll Expense	41,880.00	39,682.36	51,000.00
Total 6551 Admin Payroll Expense	41,880.00	39,682.36	51,000.00
6560.2 Social Security and Medicare	9,293.00	16,680.74	9,293.00
6560.4 TX-UNEMPLOYMENT	27.00	180.44	150.00
6580 Retirement	12,065.00	30,209.20	12,065.00
7000 Employee Bonus	300.00	300.00	300.00
Total 6550 Payroll	63,755.00	89,065.99	73,048.00

General Fund

	Adopted FY24 Budget	FY 24 YTD (as of 8/30/24)	FY25 Budget
Total Expense	526,871.00	598,555.98	505,577.00
Net Ordinary Income	-29,325.00	44,836.00	-19,546.00
Other Income/Expense			
4949 Prior Year Surplus	30,000.00	0.00	20,000.00
Total Other Income	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Ordinary Income/Expense	0.00	0.00	0.00
Net Income	30,000.00	0.00	20,000.00
	875.00	44,836.00	454.00

Water and Sewer Fund

		Adopted FY24 Budget	FY 24 YTD (as of 8/31/24)	FY25 Budget
Ordinary Income/Expense				
Income				
Sales				
4000	Water Sales	375,000.00	311,124.22	405,000.00
4100	Sewer Service	140,000.00	114,407.96	186,000.00
4200	Penalties & Reconnect Fees	14,500.00	9,724.48	14,500.00
4300	Water Tap Fees	17,000.00	7,124.44	17,000.00
4400	Sewer Tap Fees	11,000.00	2,254.14	11,000.00
4600	Miscellaneous	4,000.00	13,473.02	4,000.00
Total Sales		561,500.00	458,108.26	637,500.00
4500	Interest	600.00	643.83	1,200.00
4520	Transfer From General Fund	0.00	939.81	0.00
4800	Transfer Into Grant Fund	0.00	22,450.00	60,000.00
Total Income		562,100.00	482,141.90	698,700.00
Cost of Goods Sold				
6000	Water Purchases	150,000.00	137,245.90	170,000.00
Total COGS		150,000.00	137,245.90	170,000.00
Gross Profit		412,100.00	344,896.00	528,700.00
Expense				
Employee				
6100	Salary-Water Supervisor	54,891.00	52,500.86	56,813.00
6101	School/Workshop	1,500.00	138.75	1,500.00
6102	Wages-Water Other	2,250.00	0.00	9,000.00
6110	Salary-Water Attendant	40,040.00	35,412.64	47,320.00
6120	Salary-Water Clerical	29,256.00	33,661.75	40,768.00
6121	Employee Incentives	3,600.00	2,600.00	3,600.00
6124	Employee Longevity Pay	1,175.00	1,175.00	1,175.00
6140	Payroll Tax Expense	9,957.00	9,594.32	10,444.00
6151	Retirement	16,563.00	16,359.54	17,803.00
6152	Employee Insurance	35,184.00	22,761.20	37,800.00
6153	Employee Bonus	900.00	900.00	900.00

Water and Sewer Fund

	Adopted FY24 Budget	FY 24 YTD (as of 8/31/24)	FY25 Budget
6160 TML Workman's Comp	2,092.00	5,524.25	5,318.00
8001 Tx-Unemployment	27.00	12.20	27.00
Total Employee	197,435.00	180,640.51	232,468.00
Maintenance			
6500 Auditor	7,800.00	7,250.00	7,800.00
6501 Building Maintenance	5,000.00	5,190.00	5,000.00
6503 FUEL	8,500.00	7,402.65	8,500.00
6504 Truck Repairs and Maintenance	6,000.00	16,254.54	6,000.00
Mini Excavator			15,000.00
6506 Lab Fees	7,000.00	7,194.00	7,000.00
6507 Water Maintenance	55,000.00	28,505.32	55,000.00
6508 Sewer Maintenance	50,000.00	58,302.94	50,000.00
6510 Dues/Memberships	3,100.00	2,613.70	3,100.00
6511 Postage Expense	3,600.00	1,356.41	2,600.00
6512 Printing	800.00	983.29	800.00
6513 Professional Fees	10,000.00	22,180.71	60,000.00
6514 Utilities			
6514.1 Natural Gas	0.00	0.00	0.00
6514.2 Electric Sewer Pit/Lift	5,500.00	4,455.51	5,500.00
6514.3 Elect Water Distr	5,600.00	5,165.25	5,600.00
6514.4 Elect Dresden Pump Strn	8,000.00	6,792.00	8,000.00
Total 6514 Utilities	19,100.00	16,412.76	19,100.00
6515 Wireless Communication	2,700.00	1,967.52	1,440.00
6519 Equipment Repairs and Maintenance	6,000.00	10,988.48	6,000.00
6520 Legal Notices	750.00	2,481.00	750.00
6530 TML Liability and Property Insurance	7,247.00	3,238.25	4,197.00
8000 Pickup Purchase		41,252.00	

Water and Sewer Fund

	Adopted FY24 Budget	FY 24 YTD (as of 8/31/24)	FY25 Budget
6599 Miscellaneous Expense	1,500.00	1,941.54	1,500.00
8006 Purchase/Replacement Misc Tools	2,500.00	325.97	2,500.00
8900 Interest Expense	0.00	0.00	0.00
Total Maintenance	196,597.00	235,851.08	256,287.00
7916 Sewer Machine Replacement	0.00	0.00	0.00
7920 Repair and Replacement Fund	7,200.00	5,400.00	12,000.00
7930 Construction Fund	7,200.00	6,000.00	12,000.00
Total Expense	408,432.00	427,891.59	512,755.00
Net Ordinary Income	3,668.00	-82,995.59	15,945.00
Other Income/Expense			
Other Income			
8500 Transfer Out to Other Funds	14,400.00	10,800.00	14,400.00
Total Other Income	14,400.00	10,800.00	14,400.00
Other Expense			
7950 Transfer to General Fund	18,000.00	18,500.00	18,000.00
Total Other Expense	18,000.00	18,500.00	18,000.00
Net Other Income	-3,600.00	-5,700.00	-3,600.00
Net Income	68.00	-88,695.59	12,345.00

Municipal Court

	Adopted FY24 Budget	FY 24 YTD (as of 8/31/24)	FY25 Budget
Ordinary Income/Expense			
Income			
Court Fines	70,000.00	20,740.58	30,000.00
Miscellaneous Income	2,200.00	772.84	2,200.00
Total Income	72,200.00	21,513.42	32,200.00
Expense			
Court Cost-Judge	5,400.00	4,950.00	5,400.00
Court Cost-Prosecutor	2,400.00	800.00	2,400.00
Court Cost-State Comptn	19,200.00	8,851.63	15,000.00
Dues and Subscriptions		75.00	0.00
General Fund Transfers	36,000.00	3,000.00	0.00
Office Supplies	0.00	1,341.60	0.00
Professional Fees	6,200.00	10,468.17	6,000.00
Schools and Workshops	500.00	440.50	500.00
Security Transfer	1,200.00	414.62	1,200.00
Technology Transfer	1,000.00	213.53	1,000.00
Total Expense	71,900.00	30,555.05	31,500.00
Net Ordinary Income	300.00	-9,041.63	700.00
Net Income	300.00	-9,041.63	700.00